



FEE COLLECTION PROCEDURES REGULATIONS

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FEE COLLECTION PROCEDURES REGULATIONS

CALIFORNIA CODE OF REGULATIONS
Title 18. Public Revenues
Division 2. State Board of Equalization—Business Taxes
Chapter 8.5. Fee Collection Procedures

Regulation 3501. RECORDS.

Reference: Section 55302, Revenue and Taxation Code.

(a) GENERAL. A feepayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at [California Code of Regulations, Title 18, Section 4901](#).

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), feepayers subject to the Ballast Water Management Fee shall keep records documenting ballast water loading and discharge, ship schedules, ports of call and routes taken.

History: Adopted February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General record keeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional record keeping requirements.

Regulation 3502. RELIEF FROM LIABILITY.

Reference: Section 55045, Revenue and Taxation Code.

A person may be relieved from the liability for the payment of the taxes or fees required to be collected pursuant to the Fee Collection Procedures Law, Part 30, (commencing with Section 55001) of Division 2 of the Revenue and Taxation Code, including any penalties and interest added to the taxes or fees, when that liability resulted from the failure to make a timely return or a payment and such failure was found by the board to be due to reasonable reliance on written advice given by the board described in [California Code of Regulations, Title 18, Section 4902](#).

The fees and taxes collected pursuant to the Fee Collection Procedures Law include the California Tire Fee, Ballast Water Management Fee, and Natural Gas Surcharge.

History: Adopted February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite. Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. Requirements for relief from liability can be found at the referenced cite.

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